

**BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO**

In the Matter of the Protest of	)	
	)	DOCKET NO. 16899
[REDACTED],	)	
	)	DECISION
Petitioner.	)	
_____	)	

On July 30, 2002, the Tax Discovery Bureau (TDB) of the Idaho State Tax Commission (Commission) issued a Notice of Deficiency Determination (NOD) to [Redacted] (taxpayer), proposing income tax, penalty and interest for the years 1995, 1996, and 1999 in the total amount of \$2,656.

On September 27, 2002, a timely protest and petition for redetermination was filed by the taxpayer. The taxpayer did not request an informal hearing. The Commission has reviewed the file, is advised of its contents, and hereby issues its decision affirming the NOD.

This is a nonfiler case. The taxpayer has not filed for the years in question. The taxpayer responded to TDB's initial inquiry letter by filing his Idaho 2000 income tax return. TDB followed up with an additional request that the taxpayer file the remaining years in question. When no response was received from the taxpayer, TDB issued a NOD to him [Redacted]. The taxpayer has not provided the Commission with a contrary result to the NOD for the years 1995, 1996, and 1999[Redacted]. Therefore, the Commission must uphold the deficiency.

WHEREFORE, the Notice of Deficiency Determination dated July 30, 2002, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1995	\$530	\$133	\$293	\$956
1996	522	131	247	900
1999	587	147	138	872
			<b>TOTAL DUE</b>	<b><u>\$2,728</u></b>

Interest is computed through July 29, 2003.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed with this decision.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2003.

IDAHO STATE TAX COMMISSION

\_\_\_\_\_  
COMMISSIONER

### **CERTIFICATE OF SERVICE**

I hereby certify that on this \_\_\_\_ day of \_\_\_\_\_, 2003, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

[Redacted]\_\_\_\_\_